

APPENDIX G
LETTER REPORT FORMAT
LETTERHEAD

Office Symbol

Date

MEMORANDUM FOR:

SUBJECT: Audit Report No. _____, Review of Administration
of the Imprest Fund

1. INTRODUCTION.

a. Audit Entity. This section will describe the activity's mission or functions that were audited to put the audit objectives in proper perspective.

b. Scope and Methodology. The scope section shall tell the reader what the auditors did or did not do. It should also show when the audit was performed, the period covered by the audit, and extent of compliance with auditing standards. The methodology section should explain the techniques used by the auditor to gather and analyze evidence.

2. RESULTS OF REVIEW. This section will be organized by audit objective as follows:

a. Topic Heading

(1) Objective. Statement of first audit objective.

(2) Results. Observations and conclusions for the audit objective, including synopses of conditions found or positive comments when appropriate.

(3) Recommendations. Suggestions to correct the conditions noted above (when applicable).

b. Topic Heading. Same format as sub-paragraph a above for second audit objective. Additional paragraphs will be added as needed for each additional audit objective.

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3. REQUEST FOR COMMENTS. The report shall include a request for management comments on the conclusions and actions to be taken on the recommendations (where applicable).

I.M. AUDITOR
Chief, Internal Review
and Audit Compliance Office

Note: The above items represent the minimal requirements for a letter report. Additional paragraphs such as "Internal Controls," "Prior Audits," etc. may be added if deemed necessary.